

Board of Contract Appeals

General Services Administration
Washington, D.C. 20405

August 27, 2003

GSBCA 16076-RELO

In the Matter of LUIS RODRIGUEZ

Luis Rodriguez, Brownsville, TX, Claimant.

Cynthia R. Blevins, Deputy Director, Finance Center, United States Army Corps of Engineers, Millington, TN, appearing for Department of the Army.

GOODMAN, Board Judge.

The United States Army Corps of Engineers has requested a decision pursuant to 31 U.S.C. § 3529 (2000) with regard to reimbursement of temporary quarters subsistence expenses (TQSE) claimed by an employee pursuant to a permanent change of station (PCS). The request reads in relevant part:

Mr. Luis Rodriguez an employee of the U.S. Army Corps of Engineers has submitted a PCS travel settlement voucher to the U. S. Army Corps of Engineers Finance Center (UFC) for . . . (TQSE) for 60 days. . . .

Mr. Rodriguez was issued PCS travel orders in August 2002 by the Galveston District Corps of Engineers for a transfer between duty stations from Portland, TX to Brownsville, TX. The travel orders authorized Actual Expense TQSE for 60 days for Mr. Rodriguez, his spouse, and [three children]. He submitted a settlement voucher dated 7 November 2002 to the UFC for TQSE for 60 days to cover the period 1 October 2002 - 29 November 2002. The amount claimed for lodging supported by receipts was \$7,440 and non-lodging expenses was \$6,489.50. The \$6,489.50 included \$6,174.50 for home-cooked meals for an average of \$102.91 per day for claimant and dependents.

The Joint Travel Regulation[s] (JTR) provide that TQSE reimbursement will be only for actual subsistence expenses incurred, provided they are "incident to occupancy of temporary quarters" and are reasonable as to amount.

Receipts are required for any single expense (including any meal expense for one or more individuals) of \$75.00 or more. In this instance, no single meal expense exceeded \$75.00, therefore, no receipts were required. The amount claimed for meals is excessive for home cooked meals combined with the number and age of the dependents.

In view of the above, please render an advance decision on what action can be taken on the claimed excessive home-cooked meals expense.

Discussion

The JTR, applicable to civilian Department of Defense (DoD) employees, contain the following relevant requirements with regard to TQSE:

C13215 REIMBURSEMENT

....

NOTE: The travel-approving/directing official may deny reimbursement of any claimed expenses that appear to be unreasonable if the employee cannot justify the expenses.

....

C13220 RECEIPTS AND SUPPORTING DOCUMENTATION

A. Receipts and Supporting Statement.

1. General. Receipts and a written supporting statement must accompany a TQSE(AE) claim as prescribed in subpars. 2 and 3.
2. Receipts. Receipts are required:
 - a. for quarters costs paid, showing location, dates, and by whom occupied;
 - b. for any single expense of \$75 or more (including meal expenses).
3. Supporting Statement. The supporting statement must include:
 - a. The cost of each meal, for each day, by date, and where and by whom consumed;
 - b. travel status and temporary quarters occupancy (for subsistence expense purposes) that occur the same day, the date and time of arrival and/or departure at the temporary quarters location; and
 - c. the date that permanent quarters occupancy starts, or the date that HHG are moved into quarters.

JTR C13215 (note), C13220-A (Oct. 1, 2002).

The above regulations require the agency to make a determination of reasonableness for various expenses claimed as TQSE. While receipts are not required for any meal expense less than \$75, the agency still is required to review such costs for reasonableness. By not requiring receipts for all but very expensive meals, the JTR place the agency in a position of accepting employee assertions as to meal costs unless the agency can demonstrate that those assertions are not true. Christine Griffin, GSBCA 15818-RELO, 02-2 BCA ¶ 31,925.

As previous cases have illustrated, an agency determination of unreasonableness is made after an investigation or scrutiny of the claimed expenses by which the agency comes to the conclusion that the claimant, whether intentionally or unintentionally, has not recorded actual expenses with accuracy. Furthermore, in extreme instances where there is simply no credible evidence upon which the agency can determine what the actual expenses were, the agency may deny reimbursement of any expenses claimed. See, e.g., Willie J. Garrard, GSBCA 15811-RELO, 02-2 BCA ¶ 31,935, and cases cited therein.

Accordingly, if the agency has sufficiently investigated this matter in order to reach its own conclusion that there is no credible evidence to determine claimant's actual expenses, the agency's course of action would then be to deny reimbursement and issue a written determination to claimant.

ALLAN H. GOODMAN
Board Judge